

Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, D.C. 20554

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FEDERAL COMMUNICATIONS COMMISSION
OFFICE OF THE SECRETARY

In the Matter of)
)
Local Exchange Carriers' Rates,)
Terms, and Conditions For) CC Docket No. 93-162
Expanded Interconnection)
Through Physical Collocation)
For Special Access and)
Switched Transport)

REFUND PLAN

Pursuant to the Commission's Second Report and Order ("Order") in the above-referenced proceeding¹, BellSouth Telecommunications, Inc., ("BellSouth") hereby submits its refund plan for physical collocation arrangements. This plan implements the Commission's Order to refund, with simple interest, the difference between the rates resulting from the direct cost or overhead loading disallowances the Commission made in its Order and the actual rates charged to those customers subscribing to physical collocation services between December 15, 1994, and the date BellSouth discontinued providing physical collocation service.² The details of BellSouth's proposed refund plan are set forth below.

¹ Local Exchange Carriers' Rates, Terms and Conditions for Expanded Interconnection Through Physical Collocation for Special Access and Switched Transport, Second Report and Order, CC Docket No. 93-162 (released June 13, 1997).

² BellSouth discontinued its physical expanded interconnection tariff effective December 14, 1994; however, BellSouth offered a transition period for customers to convert physical collocation arrangements to virtual collocation arrangements from December 15, 1994, until April 1, 1995. BellSouth discontinued billing at Midnight on March 31, 1995.

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DISCUSSION

1. Accounting Order Data:

The Commission's Order requires refunds for overcharges associated with physical collocation service offered by BellSouth after December 14, 1994.

BellSouth used billing data records from December 1, 1994, to April 1, 1995³, retained as a result of the Commission's Accounting Order in this proceeding.⁴ From these records BellSouth extracted billed revenues, by customer, state, billing account number ("BAN"), and universal service order code ("USOC") quantities. Utilizing the data from the billing records, BellSouth determined a refundable amount for each BAN by (1) calculating a revised billed revenue amount based on the rates derived from the requirements in the Order and described below, (2) calculating a net amount by subtracting the revised billed revenue from the billed revenue, (3) applying the applicable interest rate from the Internal Revenue Service ("IRS")⁵ to the net amount, and (4) calculating a total refund amount by adding the net amount and the interest amount. Where exact application of ratcheted cross connect rates and billed revenue could not be determined from the billing records, an assumption was made to the benefit of the collocator.

³ Source: Customer Access Billing System (CABS).

⁴ Ameritech Operating Companies Revision to Tariff FCC No. 2, 8 FCC Rcd 4589 at ¶ 102 (1993).

⁵ Table of Interest Rates for Overpayments and Underpayments, Section 6621 of the Internal Revenue Code, Determination of Interest Rate. Section 6621 of the Internal Revenue Code establishes different rates for interest on tax overpayments and interest on tax underpayments. Collocators were given the benefit of the full net amount of refund for application of simple interest for 1995 and 1996.

Exhibit 1 provides a summary of the results of individual calculations representing ten (10) customers and a total refund obligation of \$8,685.52. For each customer subscribing to physical collocation service during the relevant period, Exhibit 2 shows customer name, amount of billed revenue, amount of revised billed revenue, net amount, interest on net amount and total refund obligation.

2. Tariff Review Plan (TRP) Data:

Additionally, the Order requires BellSouth and other Local Exchange Carriers ("LECs") to file new Tariff Review Plan ("TRP") charts for each function subject to a direct cost or overhead loading disallowance in its Order. The new TRP charts attached hereto as Exhibit 3 set forth BellSouth's revised investments, direct costs, overhead loading factors, and rates in the format the Bureau required in the Designation Order.⁶

BellSouth computed new rates for physical collocation based on the following criteria: (1) change the cost of money from 13.34% to 11.25%; (2) unbundle the POT Bay costs from the cross-connect rate element and develop a separate rate element; (3) remove the costs of repeaters from the cross-connect rate element; and (4) reflect the maximum overhead loadings allowed for DS1 and/or DS3 services under the Order (1.29 and 1.30, respectively). Nonrecurring charges are not addressed in this plan because BellSouth discontinued offering physical collocation on December 14, 1994, and refunded all nonrecurring charges for space construction.⁷ The requirements set forth in paragraphs 31-33 of the Commission's Order do not apply to BellSouth.

⁶ Local Exchange Carriers' Rates, Terms and Conditions for Expanded Interconnection for Special Access, 8 FCC 6909 (1993) ("Designation Order").

⁷ All refunds were made between May, 1995, and August, 1995.

The TRP charts reflecting these adjustments are included in Exhibit 3. Charts are included for all recurring costs which changed as a result of the change in the cost of money. This includes Floor Space, DS1 and DS3 cross connects, and DS1 and DS3 POT Bays. All costs associated with repeaters have been removed from the study; POT Bays are now listed as separate rate elements.

A Rate Element List is included in Exhibit 3, page 1. The only element that remains partitioned is the Interconnection Floor Space; the cross connect partitions became moot once the repeaters were removed as a result of the disallowance and the POT Bays were unbundled into separate rate elements. This list is also included on the TRP diskette. For each rate element affected, the list shows the investment, the direct cost prescribed by the Commission, the overhead loading applied, and the new rate.

As a result of the Order, the cost of money used to develop annual costs was changed to 11.25%. Using the formula prescribed by the FCC, the cost of money percentages displayed on line 23 of each chart range from 10.04% to 12.04%. The differences are because the formula does not allow for accelerated depreciation, tax depreciation, different planning periods, and levelization of the factors. BellSouth's cost of money factor considers all of these.

The effect of accelerated tax depreciation levelized over the life of an investment has the tendency to reduce the overall levelized cost of money. This is the basic reason for the cost of money displayed on the TRP forms being less than 11.25%.

Another factor that affects the cost of money is the planning period. For investments with predominantly longer lives, such as buildings (44.7 years), the cost of money is levelized over a period of time less than the total investment life. This will result in a levelized cost of money that is slightly greater than 11.25%.

The investments for the DS1 and DS3 cross connects were previously partitioned into three components; these were cable and cable support function, equipment function and termination equipment function. These partitions are now moot. The equipment function, consisting of the repeater equipment, has been disallowed by this ruling. The termination equipment function, consisting of the POT Bay, is now listed as a separate rate element.

The TRP chart includes a calculation, "Ratio: Rate Direct Cost," in which Direct Cost is defined as the Commission uses the term, i.e., excludes ad valorem taxes, capital stock taxes and other taxes as well as directly assigned administrative expenses.

CONCLUSION

Based upon the foregoing, BellSouth asks the Commission to accept the refund plan of BellSouth as detailed in this filing.

Respectfully submitted,

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DATE: July 28, 1997

EXHIBIT 1

BELLSOUTH TELECOMMUNICATIONS, INC.
LOCAL EXCHANGE CARRIER'S RATES, TERMS, AND CONDITIONS
FOR
EXPANDED INTERCONNECTION THROUGH PHYSICAL
COLLOCATION FOR
SPECIAL ACCESS AND SWITCHED TRANSPORT
REFUND PLAN
TRANSITION PERIOD DECEMBER 15, 1994, TO APRIL 1, 1995
DOCKET NO. 93-162
SUMMARY

CUSTOMER	TOTAL REFUND OBLIGATION
Interstate FiberNet	\$374.57
MFS of Chicago	\$1351.40
Western Union ATS, Inc.	\$1255.98
IntelCom Group, Inc.	\$2450.76
U.S. Signal, Inc.	\$2913.41
TeleDial America	\$176.80
ATS Long Distance Network System	\$7.63
MCI Telecommunications Corp.	\$40.53
West Coast Telecommunications, Inc.	\$35.79
American Communications Svcs, Inc.	\$78.65
TOTAL REFUND OBLIGATION	\$8685.52

EXHIBIT 2

BELLSOUTH TELECOMMUNICATIONS, INC.
 LOCAL EXCHANGE CARRIER'S RATES, TERMS, AND CONDITIONS
 FOR EXPANDED INTERCONNECTION THROUGH PHYSICAL
 COLLOCATION FOR SPECIAL ACCESS AND SWITCHED TRANSPORT
 REFUND PLAN
 TRANSITION PERIOD DECEMBER 15, 1994, TO APRIL 1, 1995
 SUMMARY

Customer	Amount of Billed Revenue	Amount of Revised Billed Revenue	Net Amount	Interest on Net Amount	Total Refund Obligation
(A)	(B)	(C)	(D)/[B-C]	(E)	(F)/[D+E]
Interstate FiberNet	\$1,597.65	\$1,288.95	\$308.70	\$65.87	\$374.57
MFS of Chicago	\$4,990.72	\$3,881.06	\$1,109.66	\$241.74	\$1,351.40
W.U.ATS, Inc.	\$5,402.65	\$4,372.11	\$1,030.54	\$225.44	\$1,255.98
IntelCom Grp.	\$8,584.20	\$6594.47	\$1,989.73	\$461.03	\$2,450.76
U.S. Signal, Inc.	\$11,478.60	\$9078.30	\$2,400.30	\$513.11	\$2,913.41
TeleDial Am.	\$572.60	\$429.86	\$142.74	\$34.06	\$176.80
ATS LD Network System	\$22.50	\$16.20	\$6.30	\$1.33	\$7.63
MCI Telecom, Inc.	\$120.00	\$86.40	\$33.60	\$6.93	\$40.53
West Coast Tele- com, Inc.	\$125.00	\$95.38	\$29.62	\$6.17	\$35.79
Am. Com.Svcs, Inc.	\$232.50	\$167.40	\$65.10	\$13.55	\$78.65
Total	\$33,126.42	\$26,010.13	\$7,116.29	\$1,569.23	\$8,685.52

PARTITIONED RATE ELEMENT LIST

Investment Related Rate Element (a)	Investment (b)	Directly Assigned Cost (c)	Overhead Loading (d)	Rate (e)=(c)*(d)
E.I.S. Interconnection Floor Space				
	\$43,237.86	\$285.49		\$368.27
- DC Power Generation	\$6,342.61	\$111.91	1.29	\$144.36
- Floor Space	\$33,321.08	\$111.45	1.29	\$143.77
- Entrance Facility Space	\$3,574.17	\$62.13	1.29	\$80.14
- Partition Total	\$43,237.86	\$285.49		\$368.27
E.I.S. Cross-Connect per DS1	\$224.99	\$3.91	1.29	\$5.04
E.I.S. POT Bay per DS1 Cross Connect	\$16.03	\$0.28	1.29	\$0.36
E.I.S. Cross-Connect per DS3	\$2,007.31	\$34.89	1.30	\$45.36
E.I.S. POT Bay per DS3 Cross Connect	\$102.98	\$1.79	1.30	\$2.33
E.I.S. Optional DC Power	\$6,342.61	\$111.91	1.29	\$144.36
E.I.S. Optional Back-up AC Power	\$6,339.56	\$108.18	1.29	\$139.55

DS1 Cross-Connect

Recurring Rate

	Rate Element Name #1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
1	TOTAL INVESTMENT: List Plant & Equip.	\$224.99	\$	\$
2	Circuit Equipment - 2232 - Dep. Life - 10.1	\$220.32	\$	\$
3	Land - 2211 - Dep. Life - Not Applicable	\$0.33	\$	\$
4	Building - 2121 - Dep. Life - 44.7	\$4.34	\$	\$
5	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
6	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
7	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
8	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
9	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
10	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
11	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
12	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
13	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
14	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
15	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
16	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
17	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
18	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
19	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
20	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
21	DEPRECIATION EXPENSE	\$24.77	\$	\$
22	COST OF MONEY (\$ Amount)	\$14.22	\$	\$
23	COST OF MONEY (Percentage)	10.10%	%	%
24	FEDERAL INCOME TAX	\$5.23	\$	\$
25	STATE AND LOCAL INCOME TAX	\$0.91	\$	\$
26	OTHER TAX: List Taxes	\$2.69	\$	\$
27	List: Property Tax	\$2.54	\$	\$
28	List: Capital Stock Tax	\$0.13	\$	\$
29	List: Other Tax	\$0.02	\$	\$
30	List:	\$	\$	\$
31	List:	\$	\$	\$
32	List:	\$	\$	\$
33	MAINTENANCE EXPENSE	\$1.80	\$	\$
34	ADMIN and OTHER EXPENSE: List Expense	\$8.29	\$	\$
35	Admin - XXXX - (Secondary Inv)	\$4.11	\$	\$
36	Admin - 6115	\$0.01	\$	\$
37	Admin - 6122	\$0.03	\$	\$
38	Admin - 6123	\$0.23	\$	\$
39	Admin - 6124	\$0.88	\$	\$
40	Admin - 6532	\$0.00	\$	\$
41	Admin - 6535	\$0.53	\$	\$
42	Admin - 6540	\$0.07	\$	\$
43	Admin - 6611	\$0.00	\$	\$
44	Admin - 6612	\$0.00	\$	\$
45	Admin - 6613	\$0.00	\$	\$
46	Admin - 6623	\$1.67	\$	\$
47	Admin - 6711	\$0.00	\$	\$
48	Admin - 6712	\$0.00	\$	\$
49	Admin - 6721	\$0.38	\$	\$
50	Admin - 6722	\$0.00	\$	\$
51	Admin - 6723	\$0.00	\$	\$
52	Admin - 6724	\$0.38	\$	\$
53	Admin - 6725	\$0.00	\$	\$
54	Admin - 6726	\$0.00	\$	\$
55	Admin - 6727	\$0.00	\$	\$
56	Admin - 6728	\$0.00	\$	\$
57	ANNUAL COST PER UNIT	\$57.91	\$	\$
58	MONTHLY COST PER UNIT	\$4.83	\$	\$
59	MONTHLY RATE PER UNIT	\$5.04	\$	\$
60	UNIT OF MEASUREMENT	DS1 Cross-Connect		
61	RATIO: Rate / Direct Cost	1.29		
62	RATIO: Rate / Unit Cost	1.04		

Notes:

- (1) Row 60: Unit of measurement is the unit on which the rate is being assessed, e.g., per ft., per DS1 arrangement, etc.
- (2) Direct cost is developed per the Commission definition and includes depreciation expense, cost of money, federal, state, and local income taxes, and maintenance expense.

DS3 Cross-Connect

Recurring Rate

	Rate Element Name #1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
1	TOTAL INVESTMENT: List Plant & Equip.	\$2,007.31	\$	\$
2	Circuit Equipment - 2232 - Dep. Life - 10.1	\$1,965.66	\$	\$
3	Land - 2211 - Dep. Life - Not Applicable	\$2.91	\$	\$
4	Building - 2121 - Dep. Life - 44.7	\$38.74	\$	\$
5	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
6	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
7	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
8	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
9	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
10	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
11	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
12	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
13	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
14	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
15	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
16	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
17	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
18	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
19	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
20	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
21	DEPRECIATION EXPENSE	\$220.96	\$	\$
22	COST OF MONEY (\$ Amount)	\$126.89	\$	\$
23	COST OF MONEY (Percentage)	10.10%	%	%
24	FEDERAL INCOME TAX	\$46.69	\$	\$
25	STATE AND LOCAL INCOME TAX	\$8.12	\$	\$
26	OTHER TAX: List Taxes	\$24.08	\$	\$
27	List: Property Tax	\$22.68	\$	\$
28	List: Capital Stock Tax	\$1.20	\$	\$
29	List: Other Tax	\$0.20	\$	\$
30	List:	\$	\$	\$
31	List:	\$	\$	\$
32	List:	\$	\$	\$
33	MAINTENANCE EXPENSE	\$16.05	\$	\$
34	ADMIN and OTHER EXPENSE: List Expense	\$73.98	\$	\$
35	Admin - XXXX - (Secondary Inv)	\$36.63	\$	\$
36	Admin - 6115	\$0.08	\$	\$
37	Admin - 6122	\$0.30	\$	\$
38	Admin - 6123	\$2.03	\$	\$
39	Admin - 6124	\$7.89	\$	\$
40	Admin - 6532	\$0.00	\$	\$
41	Admin - 6535	\$4.72	\$	\$
42	Admin - 6540	\$0.64	\$	\$
43	Admin - 6611	\$0.00	\$	\$
44	Admin - 6612	\$0.00	\$	\$
45	Admin - 6613	\$0.00	\$	\$
46	Admin - 6623	\$14.93	\$	\$
47	Admin - 6711	\$0.00	\$	\$
48	Admin - 6712	\$0.00	\$	\$
49	Admin - 6721	\$3.39	\$	\$
50	Admin - 6722	\$0.00	\$	\$
51	Admin - 6723	\$0.00	\$	\$
52	Admin - 6724	\$3.37	\$	\$
53	Admin - 6725	\$0.00	\$	\$
54	Admin - 6726	\$0.00	\$	\$
55	Admin - 6727	\$0.00	\$	\$
56	Admin - 6728	\$0.00	\$	\$
57	ANNUAL COST PER UNIT	\$516.77	\$	\$
58	MONTHLY COST PER UNIT	\$43.06	\$	\$
59	MONTHLY RATE PER UNIT	\$45.36	\$	\$
60	UNIT OF MEASUREMENT	DS3 Cross-Connect		
61	RATIO: Rate / Direct Cost	1.30		
62	RATIO: Rate / Unit Cost	1.05		

Notes:

- (1) Row 60: Unit of measurement is the unit on which the rate is being assessed, e.g., per ft., per DS1 arrangement, etc.
- (2) Direct cost is developed per the Commission definition and includes depreciation expense, cost of money, federal, state, and local income taxes, and maintenance expense.

POT Bay

Recurring Rate

	Rate Element Name #1 POT Bay per DS1 Cross Connect	Rate Element Name #2 POT Bay per DS3 Cross Connect	Rate Element Name #3	Rate Element Name #4
1	TOTAL INVESTMENT: List Plant & Equip.	\$16.03	\$102.98	\$
2	Circuit Equipment - 2232 - Dep. Life - 10.1	\$15.70	\$100.84	\$
3	Land - 2211 - Dep. Life - Not Applicable	\$0.02	\$0.15	\$
4	Building - 2121 - Dep. Life - 44.7	\$0.31	\$1.99	\$
5	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
6	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
7	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
8	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
9	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
10	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
11	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
12	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
13	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
14	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
15	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
16	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
17	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
18	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
19	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
20	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
21	DEPRECIATION EXPENSE	\$1.76	\$11.34	\$
22	COST OF MONEY (\$ Amount)	\$1.01	\$6.51	\$
23	COST OF MONEY (Percentage)	10.10%	10.10%	%
24	FEDERAL INCOME TAX	\$0.37	\$2.40	\$
25	STATE AND LOCAL INCOME TAX	\$0.06	\$0.42	\$
26	OTHER TAX: List Taxes	\$0.19	\$1.23	\$
27	List: Property Tax	\$0.18	\$1.16	\$
28	List: Capital Stock Tax	\$0.01	\$0.06	\$
29	List: Other Tax	\$0.00	\$0.01	\$
30	List:	\$	\$	\$
31	List:	\$	\$	\$
32	List:	\$	\$	\$
33	MAINTENANCE EXPENSE	\$0.13	\$0.82	\$
34	ADMIN and OTHER EXPENSE: List Expense	\$0.59	\$3.78	\$
35	Admin - XXXX - (Secondary Inv)	\$0.29	\$1.88	\$
36	Admin - 6115	\$0.00	\$0.00	\$
37	Admin - 6122	\$0.00	\$0.02	\$
38	Admin - 6123	\$0.02	\$0.10	\$
39	Admin - 6124	\$0.06	\$0.40	\$
40	Admin - 6532	\$0.00	\$0.00	\$
41	Admin - 6535	\$0.04	\$0.24	\$
42	Admin - 6540	\$0.00	\$0.03	\$
43	Admin - 6611	\$0.00	\$0.00	\$
44	Admin - 6612	\$0.00	\$0.00	\$
45	Admin - 6613	\$0.00	\$0.00	\$
46	Admin - 6623	\$0.12	\$0.77	\$
47	Admin - 6711	\$0.00	\$0.00	\$
48	Admin - 6712	\$0.00	\$0.00	\$
49	Admin - 6721	\$0.03	\$0.17	\$
50	Admin - 6722	\$0.00	\$0.00	\$
51	Admin - 6723	\$0.00	\$0.00	\$
52	Admin - 6724	\$0.03	\$0.17	\$
53	Admin - 6725	\$0.00	\$0.00	\$
54	Admin - 6726	\$0.00	\$0.00	\$
55	Admin - 6727	\$0.00	\$0.00	\$
56	Admin - 6728	\$0.00	\$0.00	\$
57	ANNUAL COST PER UNIT	\$4.12	\$26.50	\$
58	MONTHLY COST PER UNIT	\$0.34	\$2.21	\$
59	MONTHLY RATE PER UNIT	\$0.36	\$2.33	\$
60	UNIT OF MEASUREMENT	DS1 Cross-Connect	DS3 Cross-Connect	
61	RATIO: Rate / Direct Cost	1.29	1.30	
62	RATIO: Rate / Unit Cost	1.05	1.06	

Notes:

- (1) Row 60: Unit of measurement is the unit on which the rate is being assessed, e.g., per ft., per DS1 arrangement, etc.
- (2) Direct cost is developed per the Commission definition and includes depreciation expense, cost of money, federal, state, and local income taxes, and maintenance expense.

DC Power Generation

Recurring Rate

	Rate Element Name #1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
	INTERCONNECTION FLOOR SPACE PER 100 SQ. FT. MOD. / PARTITIONED			
1	TOTAL INVESTMENT: List Plant & Equip.	\$6,342.61	\$	\$
2	Central Office Equipment - 2212 - Dep. Life	\$3,105.50	\$	\$
3	Central Office Equipment - 2211 - Dep. Life	\$3,105.50	\$	\$
4	Land - 2211 - Dep. Life - Not Applicable	\$9.19	\$	\$
5	Building - 2121 - Dep. Life - 44.7	\$122.42	\$	\$
6	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
7	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
8	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
9	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
10	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
11	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
12	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
13	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
14	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
15	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
16	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
17	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
18	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
19	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
20	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
21	DEPRECIATION EXPENSE	\$578.62	\$	\$
22	COST OF MONEY (\$ Amount)	\$401.55	\$	\$
23	COST OF MONEY (Percentage)	10.04%	%	%
24	FEDERAL INCOME TAX	\$150.00	\$	\$
25	STATE AND LOCAL INCOME TAX	\$26.28	\$	\$
26	OTHER TAX: List Taxes	\$76.11	\$	\$
27	List: Property Tax	\$71.67	\$	\$
28	List: Capital Stock Tax	\$3.81	\$	\$
29	List: Other Tax	\$0.63	\$	\$
30	List:	\$	\$	\$
31	List:	\$	\$	\$
32	List:	\$	\$	\$
33	MAINTENANCE EXPENSE	\$186.41	\$	\$
34	ADMIN AND OTHER EXPENSE: List Expense	\$233.80	\$	\$
35	Admin - XXXX - (Secondary Inv)	\$115.75	\$	\$
36	Admin - 6115	\$0.25	\$	\$
37	Admin - 6122	\$0.95	\$	\$
38	Admin - 6123	\$6.41	\$	\$
39	Admin - 6124	\$24.93	\$	\$
40	Admin - 6532	\$0.00	\$	\$
41	Admin - 6535	\$14.91	\$	\$
42	Admin - 6540	\$2.03	\$	\$
43	Admin - 6611	\$0.00	\$	\$
44	Admin - 6612	\$0.00	\$	\$
45	Admin - 6613	\$0.00	\$	\$
46	Admin - 6623	\$47.19	\$	\$
47	Admin - 6711	\$0.00	\$	\$
48	Admin - 6712	\$0.00	\$	\$
49	Admin - 6721	\$10.72	\$	\$
50	Admin - 6722	\$0.00	\$	\$
51	Admin - 6723	\$0.00	\$	\$
52	Admin - 6724	\$10.66	\$	\$
53	Admin - 6725	\$0.00	\$	\$
54	Admin - 6726	\$0.00	\$	\$
55	Admin - 6727	\$0.00	\$	\$
56	Admin - 6728	\$0.00	\$	\$
57	ANNUAL COST PER UNIT	\$1,652.77	\$	\$
58	MONTHLY COST PER UNIT	\$137.73	\$	\$
59	MONTHLY RATE PER UNIT	\$144.36	\$	\$
60	UNIT OF MEASUREMENT	Per 100 Square Foot Module		
61	RATIO: Rate / Direct Cost	1.29		
62	RATIO: Rate / Unit Cost	1.05		

Notes:

- (1) Row 60: Unit of measurement is the unit on which the rate is being assessed, e.g., per ft., per DS1 arrangement, etc.
- (2) Direct cost is developed per the Commission definition and includes depreciation expense, cost of money, federal, state, and local income taxes, and maintenance expense.

Floor Space

Recurring Rate

	Rate Element Name #1 INTERCONNECTION FLOOR SPACE PER 100 SQ. FT. MOD. / PARTITIONED	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
1	TOTAL INVESTMENT: List Plant & Equip.	\$33,321.08	\$	\$
2	Land - 2211 - Dep. Life - Not Applicable	\$275.00	\$	\$
3	Building - 2121 - Dep. Life - 44.7	\$33,046.08	\$	\$
4	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
5	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
6	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
7	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
8	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
9	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
10	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
11	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
12	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
13	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
14	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
15	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
16	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
17	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
18	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
19	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
20	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
21	DEPRECIATION EXPENSE	\$188.32	\$	\$
22	COST OF MONEY (\$ Amount)	\$729.51	\$	\$
23	COST OF MONEY (Percentage)	12.04%	%	%
24	FEDERAL INCOME TAX	\$266.95	\$	\$
25	STATE AND LOCAL INCOME TAX	\$46.90	\$	\$
26	OTHER TAX: List Taxes	\$399.85	\$	\$
27	List: Property Tax	\$376.53	\$	\$
28	List: Capital Stock Tax	\$19.99	\$	\$
29	List: Other Tax	\$3.33	\$	\$
30	List:	\$	\$	\$
31	List:	\$	\$	\$
32	List:	\$	\$	\$
33	MAINTENANCE EXPENSE	\$105.75	\$	\$
34	ADMIN and OTHER EXPENSE: List Expense	\$1,228.20	\$	\$
35	Admin - XXXX - (Secondary Inv)	\$608.11	\$	\$
36	Admin - 6115	\$1.33	\$	\$
37	Admin - 6122	\$5.00	\$	\$
38	Admin - 6123	\$33.65	\$	\$
39	Admin - 6124	\$130.95	\$	\$
40	Admin - 6532	\$0.00	\$	\$
41	Admin - 6535	\$78.30	\$	\$
42	Admin - 6540	\$10.66	\$	\$
43	Admin - 6611	\$0.00	\$	\$
44	Admin - 6612	\$0.00	\$	\$
45	Admin - 6613	\$0.00	\$	\$
46	Admin - 6623	\$247.91	\$	\$
47	Admin - 6711	\$0.00	\$	\$
48	Admin - 6712	\$0.00	\$	\$
49	Admin - 6721	\$56.31	\$	\$
50	Admin - 6722	\$0.00	\$	\$
51	Admin - 6723	\$0.00	\$	\$
52	Admin - 6724	\$55.98	\$	\$
53	Admin - 6725	\$0.00	\$	\$
54	Admin - 6726	\$0.00	\$	\$
55	Admin - 6727	\$0.00	\$	\$
56	Admin - 6728	\$0.00	\$	\$
57	ANNUAL COST PER UNIT	\$2,965.48	\$	\$
58	MONTHLY COST PER UNIT	\$247.12	\$	\$
59	MONTHLY RATE PER UNIT	\$143.77	\$	\$
60	UNIT OF MEASUREMENT	Per 100 Square Foot Module		
61	RATIO: Rate / Direct Cost	1.29		
62	RATIO: Rate / Unit Cost	0.58		

Notes:

- (1) Row 60: Unit of measurement is the unit on which the rate is being assessed, e.g., per ft., per DS1 arrangement, etc.
- (2) Direct cost is developed per the Commission definition and includes depreciation expense, cost of money, federal, state, and local income taxes, and maintenance expense.

Entrance Facility Space

Recurring Rate

	Rate Element Name #1 INTERCONNECTION FLOOR SPACE PER 100 SQ. FT. MOD. / PARTITIONED	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
1	TOTAL INVESTMENT: List Plant & Equip.	\$3,574.17	\$	\$
2	Circuit Equipment - 2232 - Dep. Life - 10.1	\$3,500.00	\$	\$
3	Land - 2211 - Dep. Life - Not Applicable	\$5.18	\$	\$
4	Building - 2121 - Dep. Life - 44.7	\$68.99	\$	\$
5	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
6	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
7	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
8	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
9	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
10	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
11	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
12	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
13	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
14	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
15	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
16	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
17	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
18	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
19	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
20	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
21	DEPRECIATION EXPENSE	\$393.44	\$	\$
22	COST OF MONEY (\$ Amount)	\$225.93	\$	\$
23	COST OF MONEY (Percentage)	10.10%	%	%
24	FEDERAL INCOME TAX	\$83.13	\$	\$
25	STATE AND LOCAL INCOME TAX	\$14.46	\$	\$
26	OTHER TAX: List Taxes	\$42.89	\$	\$
27	List: Property Tax	\$40.39	\$	\$
28	List: Capital Stock Tax	\$2.14	\$	\$
29	List: Other Tax	\$0.36	\$	\$
30	List:	\$	\$	\$
31	List:	\$	\$	\$
32	List:	\$	\$	\$
33	MAINTENANCE EXPENSE	\$28.57	\$	\$
34	ADMIN and OTHER EXPENSE: List Expense	\$131.74	\$	\$
35	Admin - XXXX - (Secondary Inv)	\$65.23	\$	\$
36	Admin - 6115	\$0.14	\$	\$
37	Admin - 6122	\$0.54	\$	\$
38	Admin - 6123	\$3.61	\$	\$
39	Admin - 6124	\$14.05	\$	\$
40	Admin - 6532	\$0.00	\$	\$
41	Admin - 6535	\$8.40	\$	\$
42	Admin - 6540	\$1.14	\$	\$
43	Admin - 6611	\$0.00	\$	\$
44	Admin - 6612	\$0.00	\$	\$
45	Admin - 6613	\$0.00	\$	\$
46	Admin - 6623	\$26.59	\$	\$
47	Admin - 6711	\$0.00	\$	\$
48	Admin - 6712	\$0.00	\$	\$
49	Admin - 6721	\$6.04	\$	\$
50	Admin - 6722	\$0.00	\$	\$
51	Admin - 6723	\$0.00	\$	\$
52	Admin - 6724	\$6.00	\$	\$
53	Admin - 6725	\$0.00	\$	\$
54	Admin - 6726	\$0.00	\$	\$
55	Admin - 6727	\$0.00	\$	\$
56	Admin - 6728	\$0.00	\$	\$
57	ANNUAL COST PER UNIT	\$920.16	\$	\$
58	MONTHLY COST PER UNIT	\$76.68	\$	\$
59	MONTHLY RATE PER UNIT	\$80.14	\$	\$
60	UNIT OF MEASUREMENT	Per 100 Square Foot Module		
61	RATIO: Rate / Direct Cost	1.29		
62	RATIO: Rate / Unit Cost	1.05		

Notes:

- (1) Row 60: Unit of measurement is the unit on which the rate is being assessed, e.g., per ft., per DS1 arrangement, etc.
- (2) Direct cost is developed per the Commission definition and includes depreciation expense, cost of money, federal, state, and local income taxes, and maintenance expense.

Optional DC Power

Recurring Rate

	Rate Element Name #1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
1	TOTAL INVESTMENT: List Plant & Equip.	\$6,342.61	\$	\$
2	Central Office Equipment - 2212 - Dep. Life	\$3,105.50	\$	\$
3	Central Office Equipment - 2211 - Dep. Life	\$3,105.50	\$	\$
4	Land - 2211 - Dep. Life - Not Applicable	\$9.19	\$	\$
5	Building - 2121 - Dep. Life - 44.7	\$122.42	\$	\$
6	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
7	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
8	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
9	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
10	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
11	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
12	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
13	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
14	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
15	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
16	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
17	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
18	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
19	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
20	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
21	DEPRECIATION EXPENSE	\$578.62	\$	\$
22	COST OF MONEY (\$ Amount)	\$401.55	\$	\$
23	COST OF MONEY (Percentage)	10.04%	%	%
24	FEDERAL INCOME TAX	\$150.00	\$	\$
25	STATE AND LOCAL INCOME TAX	\$26.28	\$	\$
26	OTHER TAX: List Taxes	\$76.11	\$	\$
27	List: Property Tax	\$71.67	\$	\$
28	List: Capital Stock Tax	\$3.81	\$	\$
29	List: Other Tax	\$0.63	\$	\$
30	List:	\$	\$	\$
31	List:	\$	\$	\$
32	List:	\$	\$	\$
33	MAINTENANCE EXPENSE	\$186.41	\$	\$
34	ADMIN and OTHER EXPENSE: List Expense	\$233.80	\$	\$
35	Admin - XXXX - (Secondary Inv)	\$115.75	\$	\$
36	Admin - 6115	\$0.25	\$	\$
37	Admin - 6122	\$0.95	\$	\$
38	Admin - 6123	\$6.41	\$	\$
39	Admin - 6124	\$24.93	\$	\$
40	Admin - 6532	\$0.00	\$	\$
41	Admin - 6535	\$14.91	\$	\$
42	Admin - 6540	\$2.03	\$	\$
43	Admin - 6611	\$0.00	\$	\$
44	Admin - 6612	\$0.00	\$	\$
45	Admin - 6613	\$0.00	\$	\$
46	Admin - 6623	\$47.19	\$	\$
47	Admin - 6711	\$0.00	\$	\$
48	Admin - 6712	\$0.00	\$	\$
49	Admin - 6721	\$10.72	\$	\$
50	Admin - 6722	\$0.00	\$	\$
51	Admin - 6723	\$0.00	\$	\$
52	Admin - 6724	\$10.66	\$	\$
53	Admin - 6725	\$0.00	\$	\$
54	Admin - 6726	\$0.00	\$	\$
55	Admin - 6727	\$0.00	\$	\$
56	Admin - 6728	\$0.00	\$	\$
57	ANNUAL COST PER UNIT	\$1,652.77	\$	\$
58	MONTHLY COST PER UNIT	\$137.73	\$	\$
59	MONTHLY RATE PER UNIT	\$144.36	\$	\$
60	UNIT OF MEASUREMENT	Per 100 Square Foot Module		
61	RATIO: Rate / Direct Cost	1.29		
62	RATIO: Rate / Unit Cost	1.05		

Notes:

- (1) Row 60: Unit of measurement is the unit on which the rate is being assessed, e.g., per ft., per DS1 arrangement, etc.
- (2) Direct cost is developed per the Commission definition and includes depreciation expense, cost of money, federal, state, and local income taxes, and maintenance expense.

Optional Back-up AC Power

Recurring Rate

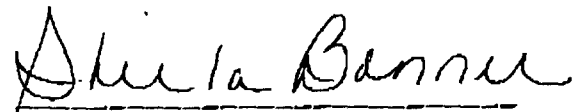
	Rate Element Name #1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
1	TOTAL INVESTMENT: List Plant & Equip.	\$6,339.56	\$	\$
2	Central Office Equipment - 2212 - Dep. Life	\$2,620.50	\$	\$
3	Central Office Equipment - 2211 - Dep. Life	\$2,620.50	\$	\$
4	Land - 2211 - Dep. Life - Not Applicable	\$7.76	\$	\$
5	Building - 2121 - Dep. Life - 44.7	\$1,090.80	\$	\$
6	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
7	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
8	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
9	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
10	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
11	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
12	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
13	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
14	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
15	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
16	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
17	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
18	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
19	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
20	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
21	DEPRECIATION EXPENSE	\$513.83	\$	\$
22	COST OF MONEY (\$ Amount)	\$434.13	\$	\$
23	COST OF MONEY (Percentage)	10.68%	%	%
24	FEDERAL INCOME TAX	\$161.43	\$	\$
25	STATE AND LOCAL INCOME TAX	\$28.30	\$	\$
26	OTHER TAX: List Taxes	\$76.07	\$	\$
27	List: Property Tax	\$71.64	\$	\$
28	List: Capital Stock Tax	\$3.80	\$	\$
29	List: Other Tax	\$0.63	\$	\$
30	List:	\$	\$	\$
31	List:	\$	\$	\$
32	List:	\$	\$	\$
33	MAINTENANCE EXPENSE	\$160.46	\$	\$
34	ADMIN and OTHER EXPENSE: List Expense	\$233.67	\$	\$
35	Admin - XXXX - (Secondary Inv)	\$115.70	\$	\$
36	Admin - 6115	\$0.25	\$	\$
37	Admin - 6122	\$0.95	\$	\$
38	Admin - 6123	\$6.40	\$	\$
39	Admin - 6124	\$24.91	\$	\$
40	Admin - 6532	\$0.00	\$	\$
41	Admin - 6535	\$14.90	\$	\$
42	Admin - 6540	\$2.03	\$	\$
43	Admin - 6611	\$0.00	\$	\$
44	Admin - 6612	\$0.00	\$	\$
45	Admin - 6613	\$0.00	\$	\$
46	Admin - 6623	\$47.17	\$	\$
47	Admin - 6711	\$0.00	\$	\$
48	Admin - 6712	\$0.00	\$	\$
49	Admin - 6721	\$10.71	\$	\$
50	Admin - 6722	\$0.00	\$	\$
51	Admin - 6723	\$0.00	\$	\$
52	Admin - 6724	\$10.65	\$	\$
53	Admin - 6725	\$0.00	\$	\$
54	Admin - 6726	\$0.00	\$	\$
55	Admin - 6727	\$0.00	\$	\$
56	Admin - 6728	\$0.00	\$	\$
57	ANNUAL COST PER UNIT	\$1,607.89	\$	\$
58	MONTHLY COST PER UNIT	\$133.99	\$	\$
59	MONTHLY RATE PER UNIT	\$139.55	\$	\$
60	UNIT OF MEASUREMENT	Per 100 Square Foot Module		
61	RATIO: Rate / Direct Cost	1.29		
62	RATIO: Rate / Unit Cost	1.04		

Notes:

- (1) Row 60: Unit of measurement is the unit on which the rate is being assessed, e.g., per ft., per DS1 arrangement, etc.
- (2) Direct cost is developed per the Commission definition and includes depreciation expense, cost of money, federal, state, and local income taxes, and maintenance expense.

CERTIFICATE OF SERVICE

I hereby certify that I have this 28th day of July, 1997, served all parties to this action with a copy of the foregoing **REFUND PLAN** by placing a true and correct copy of the same in the United States Mail, postage prepaid, addressed to the parties listed on the attached service list.



Sheila Bonner

SERVICE LIST CC DOCKET NO. 93-162

Russ Land
NextLink (U. S. Signal, Inc.)
Suite 300
105 Molloy Street
Nashville, Tennessee 37101

Alisa Anthony
ITC DeltaCom (Interstate FiberNet)
206 West 9th Street
West Point, Georgia 31833

Kim Smith
American Communications Services, Inc.
Suite 120
141 National Business Parkway
Annapolis Junction, Maryland 20701

Bob McCausland
MFS Telecommunications, Inc. (MFS of Chicago)
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Jerry Bisio
Intelcom Group
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MCI Telecommunications Corp.
Access Cost Management
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St. Louis, Missouri 63102

R. Stahl
MCI Metro (Western Union ATS, Inc.)
MCI - Southern Financial
Operations 2969/943
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Atlanta, Georgia 30342

LCI International
(TeleDial America and ATS Long Distance Network
System)
Billing Manager: Janet Francher
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Greenville, South Carolina 29616

Frontier Telecommunications
(West Coast Telecom, Inc.)
Marlene Orin-Koslowski
180 S. Clinton Avenue
Rochester, New York 14646